UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

NOTICE OF APPEARANCE

In Re:

Case No.: 08-13555-jmp

(Chapter 11)

LEHMAN BROTHERS HOLDINGS INC.

Assigned to:

Hon. JAMES M. PECK Bankruptcy Judge

Debtor.

PLEASE TAKE NOTICE, that the undersigned hereby appears on behalf of GMAC, Secured Creditor, in the within proceeding.

Please send copies of all Notices and of all papers filed in the case to the undersigned. Further, please add our firm to the mailing matrix.

January 12, 2010 DATED:

Buffalo, New York

Yours, etc.

STEVEN J. BAUM, P.C. Attorneys for Secured Creditor **GMAC**

/s/Ehret A. VanHorn

By:

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